



Rancho Cucamonga Fire Protection District

Report Created:11/3/2016

The Rancho Cucamonga Fire Protection District is authorized by LAFCO to provide the following function: fire protection and emergency medical services. The district is a subsidiary district of the City of Rancho Cucamonga, in which the city council is the ex-officio board of directors of the district (link below).

[City of Rancho Cucamonga](#)

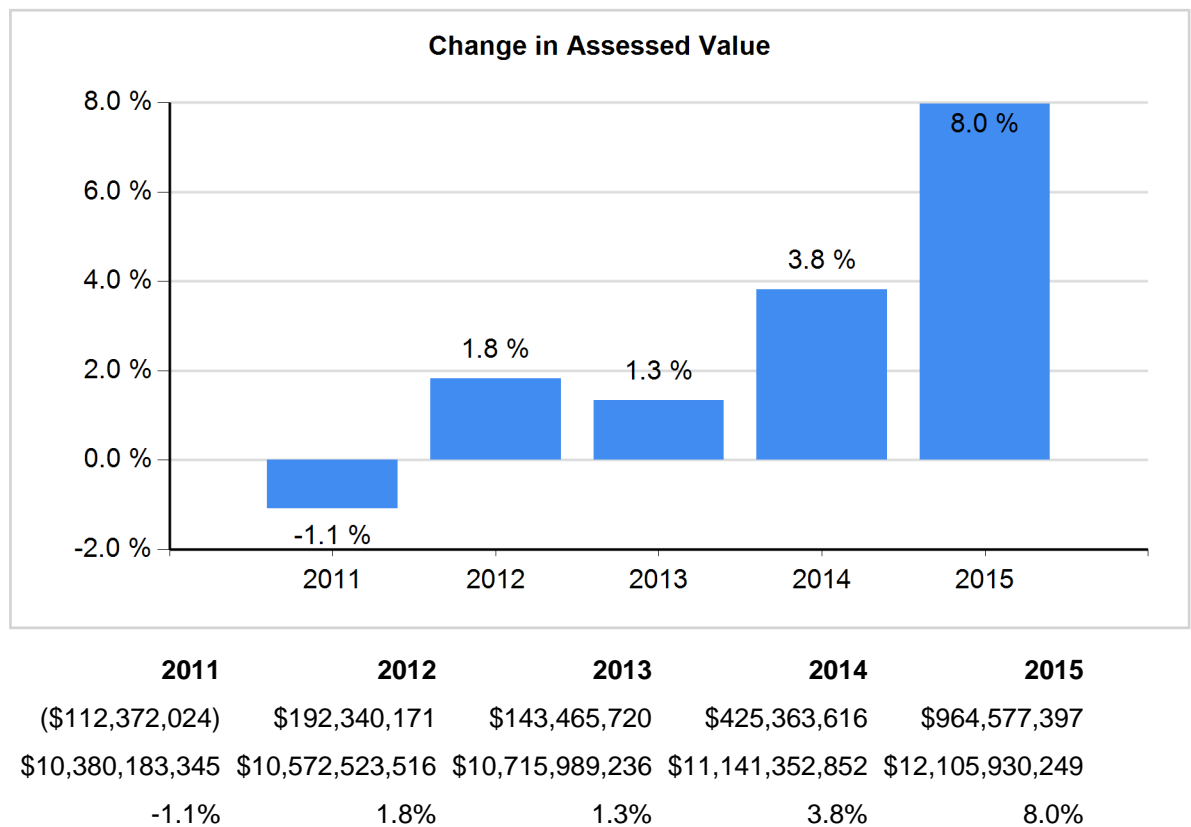
Change in Assessed Value

Description

There is a correlation between assessed property value and the receipt of the general property tax levy.

Formula:
change in tax roll
value/beginning tax
roll value

Source:
County Auditor -
Agency Net
Valuations



Agency Response



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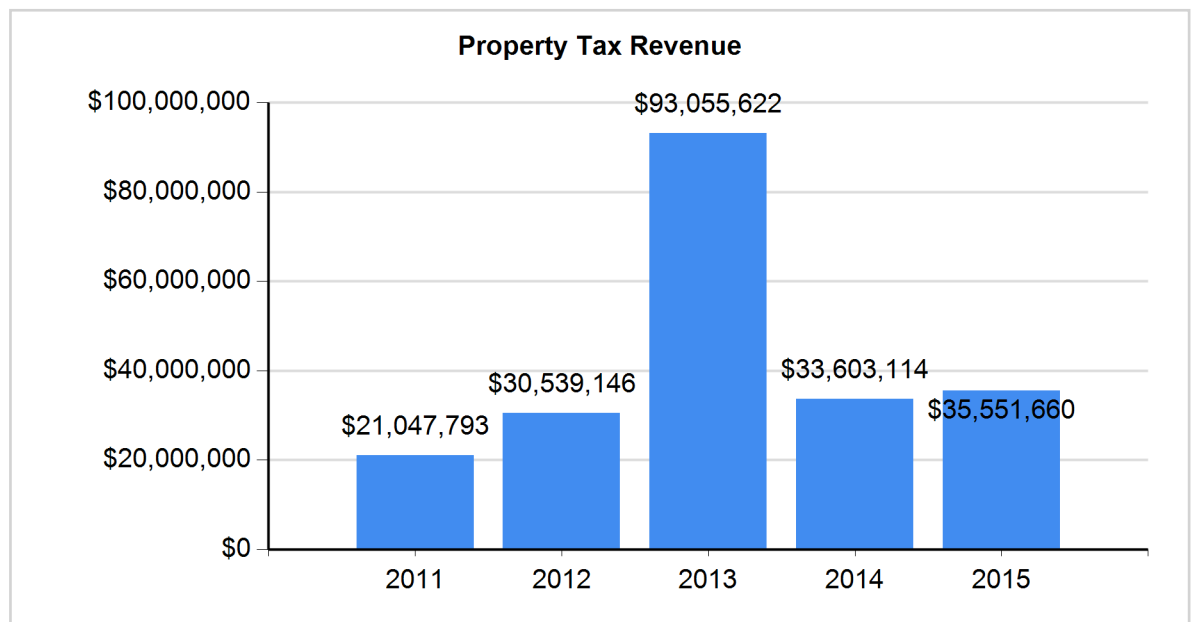
Property Tax Revenue

Description

This indicator will have more importance for those agencies heavily reliant upon property tax revenues. As this revenue source is relatively stable and lags about two years behind changes in market conditions, this indicator can potentially depict the level of stability of an agency's revenue base.

Formula:
property tax revenue

Source:
Statement of
Activities; Statement
of Revenues,
Expenditures and
Changes in Fund
Balance/Net Position



Agency Response

In 2012, the District began receiving its statutory pass-through from the County of San Bernardino's Redevelopment Property Tax Trust Fund (RPTTF). In 2013, the District received two non-recurring distributions from the County for its share of the low-moderate income housing fund unencumbered funds and the all other funds unencumbered funds. While most of the 2013 surge in revenue was the result of the two non-recurring distributions, the statutory pass-through will continue in future years.



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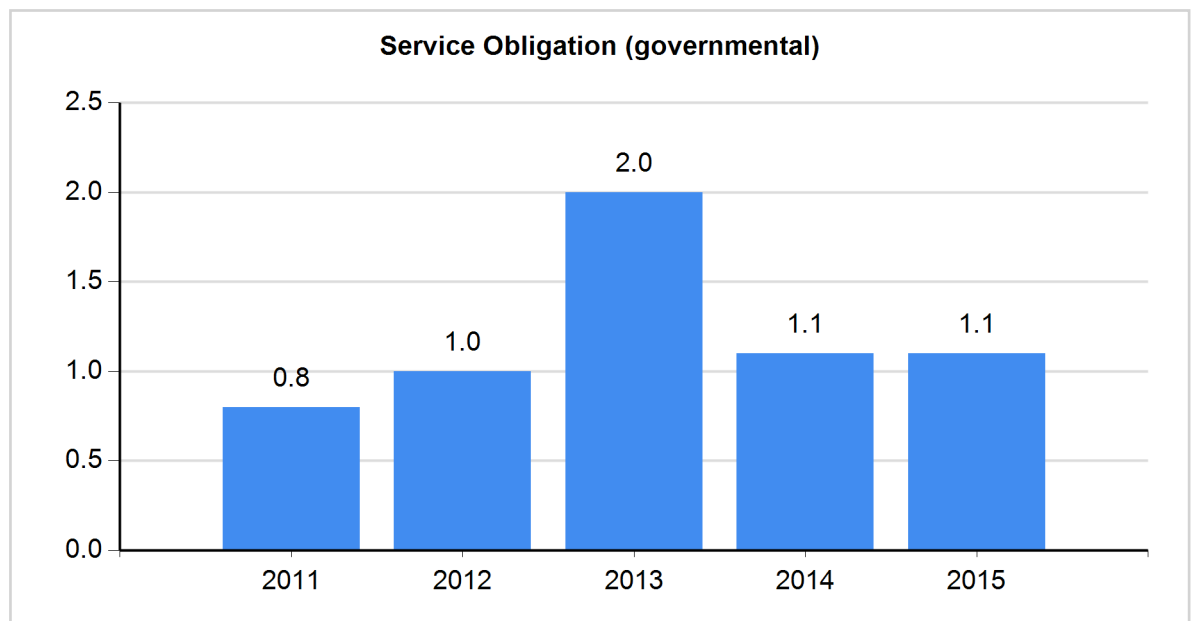
Service Obligation (governmental)

Description

Measures whether or not a government's annual revenues were sufficient to pay for annual operations. A ratio of one or higher indicates that a government lived within its annual revenues.

Formula:
$$\frac{\text{operating revenue}}{\text{operating expenditures}}$$

Source:
Statement of
Revenues,
Expenditures and
Changes in Fund
Balance



2011	2012	2013	2014	2015
\$22,187,640	\$32,429,356	\$94,172,413	\$35,953,518	\$37,794,718
\$26,677,477	\$33,093,291	\$47,468,803	\$32,030,919	\$34,750,277
0.8	1.0	2.0	1.1	1.1

Agency Response

See Agency Responses under Property Tax Revenue regarding the surge in revenues for 2013.



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Liquidity

Description

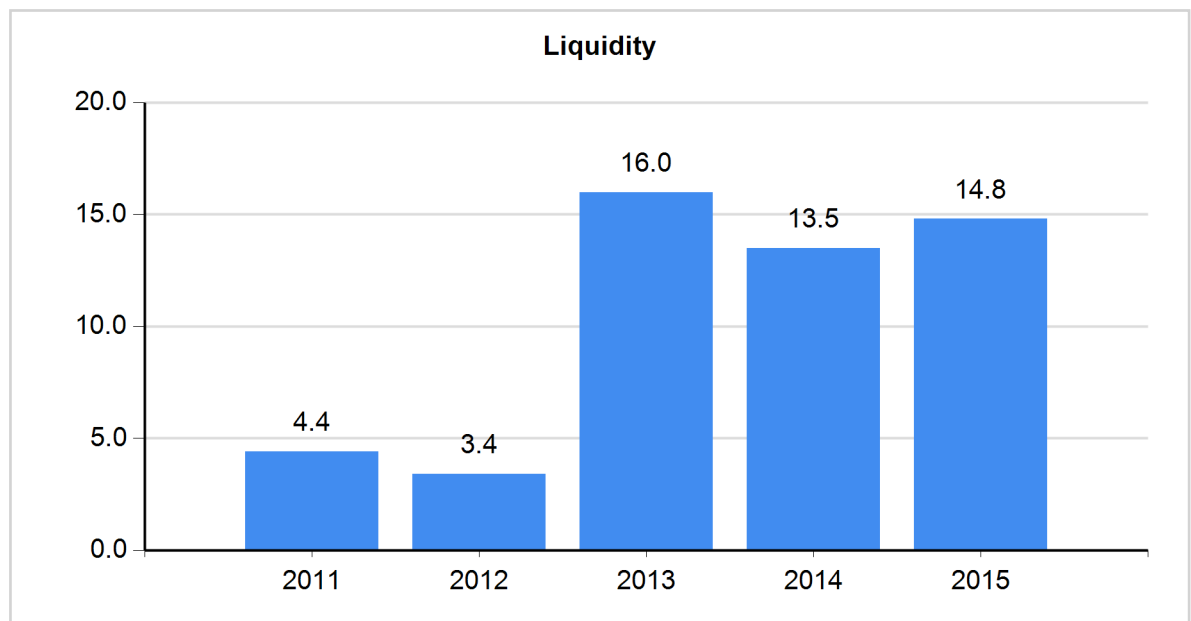
Measures a government's ability to meet its short-term obligations. A high ratio suggests a government is able to meet its short-term obligations.

Formula:

cash & investments
(does not include
fiscal agents,
restricted, or
fiduciary)/current
liabilities

Source:

Statement of Net
Position



2011	2012	2013	2014	2015
\$14,455,557	\$15,200,034	\$66,668,023	\$69,672,844	\$71,868,320
\$3,288,118	\$4,412,198	\$4,172,130	\$5,162,510	\$4,866,003
4.4	3.4	16.0	13.5	14.8

Agency Response



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Debt Service (governmental)

Description

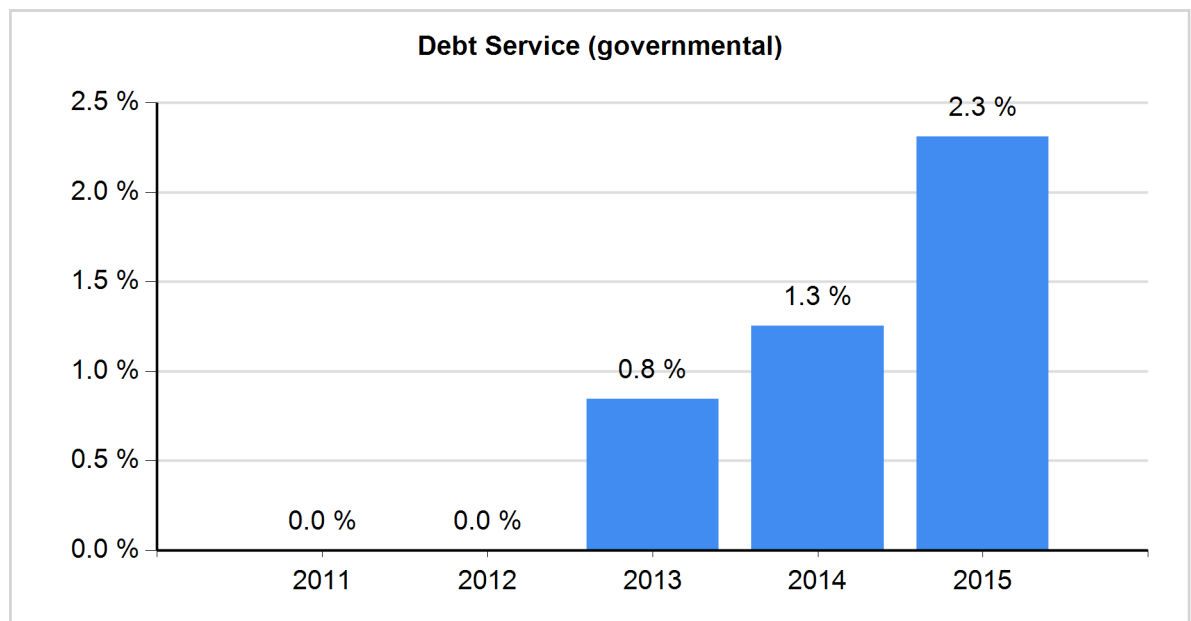
Looks at service flexibility by determining the amount of total expenditures committed to annual debt service. Service flexibility decreases as more resources are committed to annual debt service.

Formula:

debt
service/operating
expenditures

Source:

Statement of
Revenues,
Expenditures and
Changes in Fund
Balance



2011	2012	2013	2014	2015
-	-	\$400,639	\$401,021	\$803,229
\$26,677,477	\$33,093,291	\$47,468,803	\$32,030,919	\$34,750,277
0.0%	0.0%	0.8%	1.3%	2.3%

Agency Response

In June 2012, the City General Fund advanced \$4,556,198 to the District to provide funding for the prepayment of the District's side fund liability with CalPERS. Payments on the advance started in July 2012. The final payment will occur in July 2028. However, the advance may be prepaid by the District at any time without penalty. The advance from the City along with a capital lease for copier equipment are the only debt service payments for which the District is obligated on a long-term basis.



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Pension Payments

Description

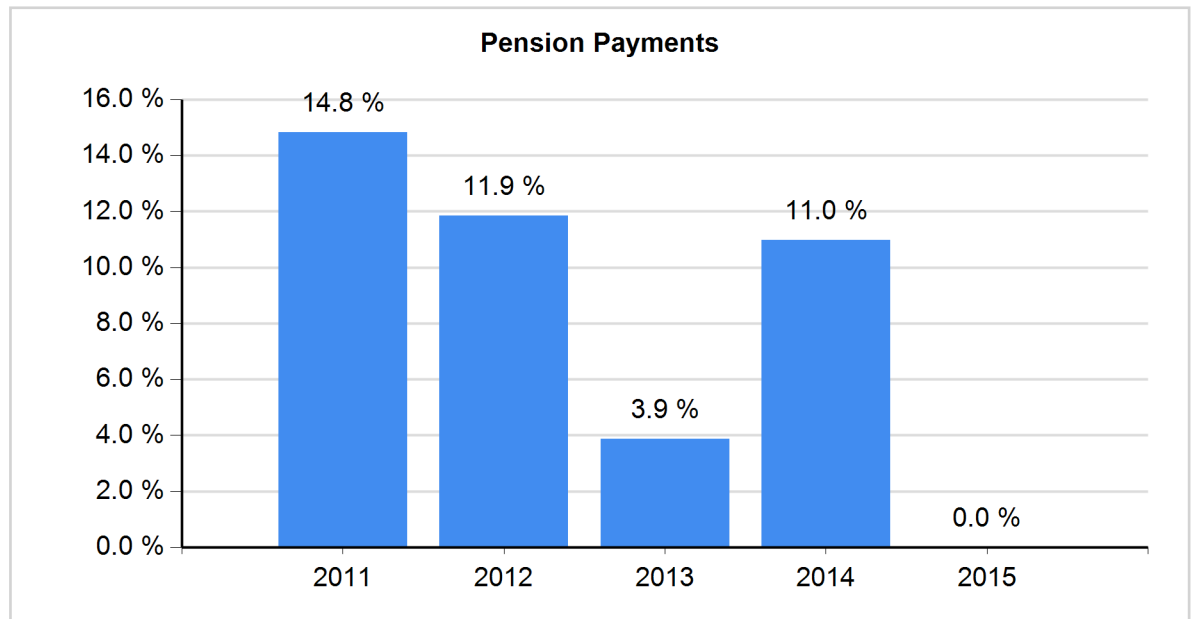
This indicator depicts the relationship between the pension payments as a percentage of an agency's total revenues. Due to pending updates to pension reporting requirements, the Pension Payments indicator does not show data for 2015. GASB 68 revised and established new financial reporting for pensions effective for 2015. Effective beginning 2017, GASB 73 and GASB 82 amend GASB 68, although implementation may occur earlier. Therefore, updates to the Pension Payments indicator will not occur until full implementation of GASB 73 and GASB 82.

Formula:

annual pension
cost/total revenue

Source:

Notes; Statement of
Revenues,
Expenditures and
Changes in Fund
Balance



2011	2012	2013	2014	2015
\$3,603,476	\$4,096,982	\$3,660,763	\$3,948,154	-
\$24,314,190	\$34,572,100	\$94,386,535	\$35,971,876	\$37,796,175
14.8%	11.9%	3.9%	11.0%	0.0%

Agency Response



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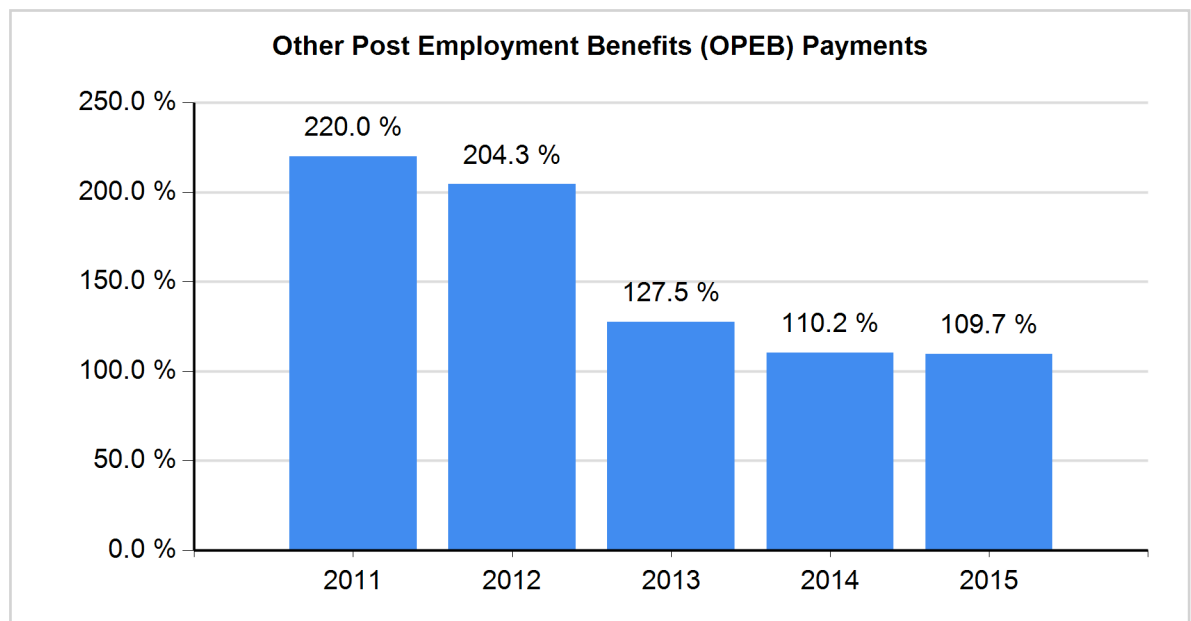
Other Post Employment Benefits (OPEB) Payments

Description

Monitors whether the agency is able to pay or is paying the amount required to fund the OPEB system as determined by its actuary.

Formula:
OPEB
payments/OPEB
annual cost

Source:
Notes



2011	2012	2013	2014	2015
\$734,358	\$817,882	\$924,590	\$834,616	\$994,659
\$333,748	\$400,268	\$725,086	\$757,135	\$906,914
220.0%	204.3%	127.5%	110.2%	109.7%

Agency Response

In 2009, the District prepaid \$2 million of its unfunded actuarial accrued liability followed by an additional prepayment of \$14,511,290 in 2010 into an irrevocable OPEB trust. The prepayments noted above resulted in a net OPEB asset for the District, compared to most entities which have a net OPEB liability. Due to the District's unique position in having a net OPEB asset, beginning in 2012, the District was reimbursed from the OPEB Trust for contributions made in excess of the annual required contribution (ARC). The OPEB payments included above represent the gross OPEB contributions that the Fire District made for 2012 through 2015. Reimbursements from the OPEB Trust are included in Miscellaneous revenue for the Fire District.